

PROCLAMATION  
BY THE  
Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

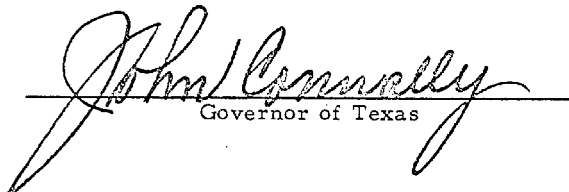
I disapprove and am vetoing and filing with the Secretary of State House Bill 561. This bill changes the nature of the State's lien on delinquent taxes and penalties under the taxation statutes as to operators of places of amusement.

Under present law, the State has a prior lien for the payment of taxes, and penalty and interest, if any, on not only the operator of a place of amusement but also the owner of the property on which the business is situated. The proposed Act, (1) authorizes the State to take a lien on the property of the operator of the amusement only, (2) is inconsistent in that it first declares that the State's lien is a prior lien and then later in the same section of the Act declares that the lien created shall be subservient to all existing liens or mortgages, recorded or unrecorded at the time the lien is executed and (3) changes the venue of such cases from Travis County to the county of the defendant. Venue for suits filed under all other taxation statutes of the State is in Travis County.

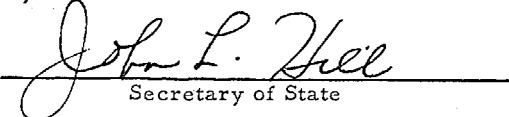
The Attorney General's Office advises me that this Act will make the State's collection of taxes on these places much more difficult. For this reason, and because I can see no overriding equity in the proposed Act, I am hereby vetoing House Bill 561 and filing it with the Secretary of State.

House Bill 561 was received in the Governor's Office on May 29, 1967, less than 10 days prior to the adjournment of the Regular Session of the 60th Legislature, and in accordance with Article IV, Section 14 of the Constitution of Texas, the Bill, together with this Proclamation, is filed with the Secretary of State.

IN TESTIMONY WHEREOF, I have hereunto signed my name officially and caused the seal of State to be affixed hereto at Austin this     day of June, 1967.

  
Governor of Texas

By the Governor:

  
Secretary of State